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Committee on the Development of Trade

Group of Experts on the Simplification and Standardization of External Trade Documents

UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT

Trade and Development Board

Advisory Services on Trade Documentation

TRADE DOCUMENTATION INFORMATION

DOCUMENTARY ASPECTS OF THE GENERALIZED SYSTEM OF PREFERENCES (GSP)

(Note by the UNCTAD secretariat)

A. Background

1. At its second session, held in New Delhi in early 1968, the United Nations Conference on Trade and Development unanimously adopted resolution 21(II) in which it recognized "the unanimous agreement in favour of the early establishment of a mutually acceptable system of generalized non-reciprocal and non-discriminatory preferences which would be beneficial to the developing countries". To that end the Conference established a Special Committee on Preferences to carry out the necessary consultations and to draw up its final report to the Trade and Development Board.

2. In accordance with this resolution, the Special Committee held four sessions between November 196[illegible] and October 1970, during which intensive consultations between the prospective preference-giving countries and beneficiary developing countries were conducted, especially during its fourth session. As a result of these consultations, arrangements for a mutually-acceptable system of generalized non-reciprocal and non-discriminatory preferential treatment in favour of exports of developing countries in the markets of developed countries were drawn up and were subsequently adopted by the Trade and Development Board at its fourth special session (Decision 75(S-IV)). At its 25th session the United Nations General Assembly included these arrangements in the International Development Strategy for the Second United Nations Development Decade.

3. In agreeing to the preferential arrangements adopted by the Special Committee, the prospective preference-giving countries indicated their determination to seek as rapidly as possible the necessary legislative or other sanctions with the aim of implementing the preferential arrangements as early as possible in 1971.

4. After the preferential arrangements had been drawn up, the Working Group on Rules of Origin held its third session in December 1970 and approved its final report (TD/B/AC.5/38). This report has already been transmitted to member countries of UNCTAD in accordance with the directive of that Group. The Working Group worked out agreed texts on a number of subjects concerning rules of origin to be applied in the GSP and designed, on the basis of the ECE layout key, appropriate forms for this purpose. Pursuant to the Agreed Conclusions of the Working Group a note verbale has been sent by the Secretary-General of UNCTAD, requesting the preference-giving countries to notify him of the rules of origin which they would apply in the context of the GSP, and also requesting the preference-receiving countries to notify him of their arrangements concerning documentation, certification, verification and legal sanctions, in order to establish close and confident collaboration between the appropriate authorities of the preference-giving and preference-receiving countries in the application of the rules of origin. The Secretary-General of UNCTAD will subsequently make this information available to all countries members of UNCTAD and in due course will compile and distribute to their governments an integrated text of the rules of origin that will be applied by the preference-giving countries.

5. In view of the imminent introduction of the GSP, a project has been worked out in UNCTAD for a large technical assistance programme to ensure the broadest possible dissemination of technical information about the GSP among the developing countries. The project provides for the holding of regional seminars in order to furnish governments, producers and exporters in developing countries with the fullest possible information about the various technical, economic and administrative aspects of the GSP, and about measures that might be taken to promote exports and industrialization with a view to deriving maximum benefits from the GSP. As part of this exercise an operational Guide on the GSP will be issued by UNCTAD. The financing of the project was approved in June 1971 by the Governing Council of the United Nations Development Programme under the Special Fund component.

B. Rules of origin and documentary evidence

6. The GSP calls for the application of satisfactory rules of origin in order to ensure that only goods covered by the GSP originating in preference-receiving countries will benefit from the system. The details of the rules governing admission to the benefit of the GSP in preference-giving countries are obtainable from the Customs authorities of those countries. The main elements of the rules are described in document TD/B/AC.5/38 and are also reproduced on the back of the appended Form A.

7. In appendix 1, pages 6 and 7 of the above-mentioned report of the Working Group on Rules of Origin it is stated that a claim that goods shall be accepted as eligible for preferential tariff treatment under the system shall be supported by appropriate documentary evidence as to origin and consignment.

8. Documentary evidence shall consist of a declaration completed by the exporter of the goods in the preference-receiving country and certified by a governmental authority (if possible the Customs authority) of that country. By mutual arrangement between the preference-giving and the preference-receiving countries concerned, certification may be performed by an authorized body approved for this purpose by the preference-receiving country.

9. The governmental authority or authorized body should require the exporter to complete an application form or forms giving the necessary information to show that his declaration is correct, carry out any necessary checks on the correctness of the declaration and, where necessary, seek confirmation of the facts from the actual producer or manufacturer of the goods or from any other person concerned. The application form should preferably be modelled on Form B (see appendix to this document) and should call for all the information required in that form.

10. The declaration shall state that each article in the consignment was produced in the preference-receiving country and that it complies with the origin requirements specified for that article in the generalized system of preferences by the preference-giving country concerned. Further, the declaration should specify either :

(a) that the article satisfies the "wholly produced" requirement; or

(b) the process by reference to which the article fulfils the criteria for substantial transformation; or

(c) the value of materials which have been used in producing the article and which were imported from other countries or which are of undetermined origin, expressed as a percentage of the ex-factory price of the article.

11. The declaration shall also state the country from which, and the country to which, the goods are consigned.

12. The combined declaration of origin and certificate shall be on a prescribed form and shall be cross-referenced to an invoice or similar commercial document. The back of the form should bear an appropriate explanation of the main criteria of origin for the purposes of the generalized system of preferences.

13. The form for the combined declaration of origin and certificate shall conform to the specimen Form A in the appendix to this document and be printed in English or French. In addition to either of these two languages, the preference-receiving country, if it considers it necessary, may print the text in any other language. The application form (Form B) referred to in paragraph 9 above and the copies of the combined declaration of origin and certificate to be retained in the exporting country may be drawn up on forms printed in any language prescribed by the preference-receiving country.

14. The Customs authorities in preference-giving countries may, if they so desire, call for translations of any document presented to them.

15 As regards Form A, the following suggestions were adopted :

15.1 The combined declaration of origin and certificate should measure 210 x 297 mm. The paper used must be writing paper not containing mechanical pulp and weighing not less than 25 grams per square metre. It should preferably have a green machine-turned background making any falsification by chemical or mechanical means apparent to the eye.

15.2 Form A should preferably be printed in sets of three copies and it is recommended that Form B should be printed on the reverse side of the third copy of the Form A.

15.3 Entries on the combined declaration of origin and certificate shall be typed or handwritten; in the latter case it shall be completed in ink and in capital letters. It must not contain erasures or words or figures written over one another. Any alterations must be made by deleting the incorrect particulars and by adding whatever corrections may be needed. Any such alteration must be approved by the person who has completed the certificate and must be endorsed by the authority or body authorized to carry out certification.

15.4 Each item on the conbined declaration of origin and certificate must be preceded by a serial number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later addition impossible.

16. The appended set of Form A including the application Form B has been prepared so as to give a practical illustration of forms conforming to the conditions referred to above. Since the form has been aligned on the ECE layout key, it can be included in national aligned series of export documents based on that key.

1. Goods consigned from (exporter's business name, address, country)

Reference N°

GENERALIZED SYSTEM OF PREFERENCES
CERTIFICATE OF ORIGIN

(Combined declaration and certificate)

FORM A

Issued in . . . . . .
(country)

See Notes overleaf

2. Goods consigned to (consignee's name, address, country)

3. Means of transport and route (as far as known)

4. For official use

5. Item N°	6. Marks and numbers of packages	7. N°. & kind of packages, description of goods	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity	10. Number & date of invoices

11. Certification

It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.

Place and date, signature and stamp of certifying authority

12. Declaration by the exporter

The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in

(country)

and that they comply with the origin requirements specified for those goods in the Generalized System of Preferences for goods exported to

(importing country)

Place and date signature of authorized signatory

NOTES TO APPEAR ON THE REVERSE OF FORM A

1. Countries which accept this form for the purposes of the Generalized System of Preferences (GSP):

Austria, Belgium, Canada, Denmark, Finland, France, Federal Republic of Germany, Ireland, Italy, Japan, Luxembourg, Netherlands, Norway, Sweden, Switzerland, United Kingdom, United States of America

Details of the rules governing admission to GSP in these countries are obtainable from the Customs authorities there. The main elements of the rules are indicated in the following paragraphs.

2. Conditions: The main conditions for admission to preference are that goods sent to any of the countries listed above

(i) must fall within a description of goods eligible for preference in the country of destination, and

(ii) must comply with the consignment conditions specified by the country of destination. In general, goods must be consigned direct from the country of exportation to the country of destination, but in most cases passage through one or more intermediate countries, with or without transhipment, is accepted provided that at the time they are exported the goods are clearly intended for the declared country of destination and that any intermediate transit, transhipment or temporary warehousing arises only from the requirements of transportation, and

(iii) must comply with the origin criteria specified for those goods by the country of destination. A summary indication of the rules generally applicable is given in paragraph 3 and 4.

3. Origin Criteria: For exports to the above-mentioned countries, with the exception of Canada and the USA, the position is that either

(i) the goods shall be wholly produced in the country of exportation, that is, they should fall within a description of goods which is accepted as "wholly produced" under the rules prescribed by the country of destination concerned, or,

(ii) alternatively, if the goods are manufactured wholly or partly from materials or components imported into the country of exportation or of undetermined origin those materials or components must have undergone a substantial transformation there into a different product. It is important to note that all materials and components which cannot be shown to be of that country's origin must be treated as if they were imported. Usually the transformation must be such as to lead to the exported goods being classified under a Brussels Nomenclature Tariff heading other than that relating to any of the above material or components used. In addition special rules are prescribed for various classes of goods in Lists A and B of certain countries rules of origin and other subsidiary provisions and these should be carefully studied.

If the goods qualify under the above criteria, the exporter must indicate in Box 8 of the form the origin criteria on the basis of which he claims that his goods qualify for the GSP, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in Box 12 of the form.	Insert in Box 8.
(a) Goods, worked upon but not wholly produced in the exporting country, which were produced in conformity with the provisions of para. 3 (ii), which fall under a Brussels Nomenclature Tariff heading specified in Column 1 of List A and which satisfy any conditions in Columns 3 and 4 of List A which are relevant to these goods.	"A" followed by the Brussels Nomenclature heading number of the exported goods Example: "A" 74.07
(b) Goods, worked upon but not wholly produced in the exporting country, which fall within an item in Column 2 of List B and which comply with the provisions of that item.	"B", followed by the Brussels Nomenclature heading number of the exported goods Example "B" 73.15
(c) Goods, worked upon but not wholly produced in the exporting country, which were produced in conformity with the provisions of para. 3 (ii), which are not specifically referred to in Lists A or B, and which do not contravene a general provision of List A.	"C" followed by the Brussels Nomenclature heading number of the exported goods Example "C" 96.02
(d) Goods wholly produced in the country of exportation (see para. 3 (i) above).	"P"

Note. "List A" and "List B" refer to the lists of qualifying processes specified by the countries of importation concerned.

4. Origin criteria for exports to Canada and the United States of America. For exports to these two countries, the position is that either

(i) the goods shall be wholly produced in the country of exportation, that is, they should fall within a description of goods which is accepted as "wholly produced" under the rules prescribed by the country of destination concerned, or,

(ii) alternatively, if the goods are manufactured wholly or partly from materials or components imported into the country of exportation or of undetermined origin, those materials or components must have undergone a substantial transformation there into a different product. It is important to note that all materials and components which cannot be shown to be of that country's origin must be treated as if they were imported. In the case of Canada, their value must not exceed .... % of the ex-factory price of the exported article. In the case of the USA their value must not exceed 50% of the appraised value for Customs purposes of the exported article. But, as shown in the table below, the exporter must only declare the value of the materials and components concerned as a percentage of the ex-factory price of the exported article.

If the goods qualify under the above criteria, the exporter must indicate in Box 8 of the form the origin criteria on the basis of which he claims that his goods qualify for the GSP, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in Box 12 of the form.	Insert in Box 8.
(e) Goods which are covered by the value added rule described in paragraph 4 (ii) above.	"V", followed by the value of materials and components imported or of undetermined origin, expressed as a percentage of the ex-factory price of the exported goods Example "V" 35%
(f) Goods wholly produced in the country of exportation (see para. 4 (i) above).	"P"

5. Each article must qualify. It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.

6. Description of goods. The description of goods must be sufficiently detailed to enable the goods to be identified by the Customs Officer examining them.

1. **Goods consigned from (exporter's business name, address, country)**

Reference N°

GENERALIZED SYSTEM OF PREFERENCES
CERTIFICATE OF ORIGIN

(Combined declaration and certificate)

FORM A

2. **Goods consigned to (consignee's name, address, country)**

Issued in . . . . . .
(country)

See Notes overleaf

3. Means of transport and route (as far as known)

4. For official use

5. Item N°	6. Marks and numbers of packages	7. N°. & kind of packages; description of goods	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity	10. Number & date of invoices

11. **Certification**

It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.

Place and date, signature and stamp of certifying authority

12. **Declaration by the exporter**

The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in

(country)

and that they comply with the origin requirements specified for those goods in the Generalized System of Preferences for goods exported to

(importing country)

Place and date signature of authorized signatory

1. Countries which accept this form for the purposes of the Generalized System of Preferences (GSP):

Austria, Belgium, Canada, Denmark, Finland, France, Federal Republic of Germany, Ireland, Italy, Japan, Luxembourg, Netherlands, Norway, Sweden, Switzerland, United Kingdom, United States of America.

Details of the rules governing admission to GSP in these countries are obtainable from the Customs authorities there. The main elements of the rules are indicated in the following paragraphs.

2. Conditions: The main conditions for admission to preference are that goods sent to any of the countries listed above:

(i) must fall within a description of goods eligible for preference in the country of destination; and

(ii) must comply with the consignment conditions specified by the country of destination. In general, goods must be consigned direct from the country of exportation to the country of destination, but in most cases passage through one or more intermediate countries, with or without transhipment, is accepted provided that at the time they are exported the goods are clearly intended for the declared country of destination and that any intermediate transit, transhipment or temporary warehousing arises only from the requirements of transportation; and

(iii) must comply with the origin criteria specified for those goods by the country of destination. A summary indication of the rules generally applicable is given in paragraph 3 and 4.

3. Origin Criteria: For exports to the above-mentioned countries with the exception of Canada and the USA, the position is that either

(i) the goods shall be wholly produced in the country of exportation, that is, they should fall within a description of goods which is accepted as "wholly produced" under the rules prescribed by the country of destination concerned, or,

(ii) alternatively, if the goods are manufactured wholly or partly from materials or components imported into the country of exportation or of undetermined origin those materials or components must have undergone a substantial transformation there into a different product. It is important to note that all materials and components which cannot be shown to be of that country's origin must be treated as if they were imported. Usually the transformation must be such as to lead to the exported goods being classified under a Brussels Nomenclature Tariff heading other than that relating to any of the above material or components used. In addition special rules are prescribed for various classes of goods in Lists A and B of certain countries rules of origin and other subsidiary provisions and these should be carefully studied.

If the goods qualify under the above criteria, the exporter must indicate in Box 8 of the form the origin criteria on the basis of which he claims that his goods qualify for the GSP, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in Box 12 of the form.	Insert in Box 8.
(a) Goods, worked upon but not wholly produced in the exporting country, which were produced in conformity with the provisions of para. 3 (ii), which fall under a Brussels Nomenclature Tariff heading specified in Column 1 of List A and which satisfy any conditions in Columns 3 and 4 of List A which are relevant to these goods.	"A", followed by the Brussels Nomenclature heading number of the exported goods Example: "A" 74.07
(b) Goods, worked upon but not wholly produced in the exporting country, which fall within an item in Column 1 of List B and which comply with the provisions of that item.	"B", followed by the Brussels Nomenclature heading number of the exported goods Example: "B" 73.15
(c) Goods, worked upon but not wholly produced in the exporting country, which were produced in conformity with the provisions of para. 3 (ii), which are not specifically referred to in Lists A or B, and which do not contravene a general provision of List A.	"C", followed by the Brussels Nomenclature heading number of the exported goods Example: "C" 98.02
(d) Goods wholly produced in the country of exportation (see para. 3 (i) above).	"D"

Note. "List A" and "List B" refer to the lists of qualifying processes specified by the countries of importation concerned.

4. Origin criteria for exports to Canada and the United States of America. For exports to these two countries, the position is that either

(i) the goods shall be wholly produced in the country of exportation, that is, they should fall within a description of goods which is accepted as "wholly produced" under the rules prescribed by the country of destination concerned, or,

(ii) alternatively, if the goods are manufactured wholly or partly from materials or components imported into the country of exportation or of undetermined origin, those materials or components must have undergone a substantial transformation there into a different product. It is important to note that all materials and components which cannot be shown to be of that country's origin must be treated as if they were imported. In the case of Canada, their value must not exceed ... % of the ex-factory price of the exported article. In the case of the USA their value must not exceed 50% of the appraised value for Customs purposes of the exported article. But, as shown in the table below, the exporter must only declare the value of the materials and components concerned as a percentage of the ex-factory price of the exported article.

If the goods qualify under the above criteria, the exporter must indicate in Box 8 of the form the origin criteria, on the basis of which he claims that his goods qualify for the GSP, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in Box 12 of the form.	Insert in Box 8.
(a) Goods which are covered by the value added rule described in paragraph 4 (ii) above.	"V", followed by the value of materials and components imported or of un ascertained origin, expressed as a percentage of the ex-factory price of the exported goods Example: "V" 35%
(b) Goods wholly produced in the country of exportation (see para. 4 (i) above).	"W"

5. One article must qualify. It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.

6. Description of goods. The description of goods must be sufficiently detailed to enable the goods to be identified by the Customs Officer examining them.

country)

2. Goods consigned to (consignee's name, address, country)

GENERALIZED SYSTEM OF PREFERENCES
CERTIFICATE OF ORIGIN

(Combined declaration and certificate)

FORM A

Issued in . . . . . .
(country)

See Notes overleaf

3. Means of transport and route (as far as known)

4. For official use

5. Item N°.	6. Marks and numbers of packages	7. N°. & kind of packages; description of goods	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity	10. Number & date of invoices

11. Certification

It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.

Place and date, signature and stamp of certifying authority

12. Declaration by the exporter

The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in

(country)

and that they comply with the origin requirements specified for those goods in the Generalized System of Preferences for goods exported to

(importing country)

Place and date signature of authorized signatory

APPLICATION FOR CERTIFICATE OF ORIGIN

Form B

The undersigned, being the exporter of the goods described overleaf, DECLARES that these goods were produced in ..... (country) SPECIFIES as follows the grounds on which the goods are claimed to comply with GSP origin requirements 1/

.....
.....
.....

SUBMITS the following supporting documents 2/

.....
.....
.....

UNDERTAKES to submit, at the request of the appropriate authorities of the exporting country, any additional supporting evidence which these authorities may require for the purpose of issuing a certificate of origin, and undertakes, if required, to agree to any inspection of his accounts and any check on the processes of manufacture of the above goods, carried out by the said authorities.
REQUESTS the issue of a certificate of origin for these goods.

Place and date .....
.....
(signature of authorized signatory)

1/ To be completed if materials or components originating in another country have been used in the manufacture of the goods in question. Indicate the materials or components used, their Brussels Nomenclature tariff heading, their country of origin and, where appropriate, the manufacturing processes qualifying the goods as originating in the country of manufacture (application of List B or of the special conditions laid down in List A), the goods produced and their Brussels Nomenclature tariff heading.

Where the origin criteria involve a percentage value, give information enabling this percentage to be verified - for example the value of imported materials and components and those of undetermined origin and the ex-factory price of the exported goods, where applicable.

2/ For example, import documents, invoices, etc., relating to the materials or components used.

NOTES

A. Procedure for claiming preference. A declaration on the certificate of origin form must be prepared by the exporter of the goods and submitted in duplicate, together with a GSP application form, to the certifying authority of the country of exportation which will, if satisfied, certify the top copy of the certificate of origin and return it to the exporter for transmission to the importer in the country of destination. The certifying authority will at the same time return to the exporter for his retention the duplicate copy of the certificate of origin, but will itself retain the GSP application form duly completed and signed by the exporter.

B. Sanctions. Persons who furnish, or cause to be furnished, information which relates to origin or consignment, and which is untrue in a material particular are liable to legal penalties and to the suspension of facilities for their goods to obtain preference.

1. Exportateur (nom, adresse, pays)

Référence N°

SYSTEME GENERALISE DE PREFERENCES

CERTIFICAT D'ORIGINE
(Déclaration et certificat)

FORMULE A

Délivré en .....
(pays)

Voir Notes au verso

2. Destinataire (nom, adresse, pays)

3. Moyen de transport et itinéraire (si connus)

4. Pour usage officiel

5. N° d'ordre	6. Marques et numéros des colis	7. Nombre et type de colis; description des marchandises	8. Critère d'origine (voir Notes au verso)	9. Poids brut ou quantité	10. N° et date de la facture

11. Certificat

Il est certifié, sur la base du contrôle effectué, que la déclaration de l'exportateur est exacte.

.....
Lieu et date, signature et timbre de l'autorité délivrant le certificat

12. Déclaration de l'exportateur

Le soussigné déclare que les mentions et indications ci-dessus sont exactes, que toutes ces marchandises ont été produites en .....
(nom du pays)

et qu'elles remplissent les conditions d'origine requises par le Système généralisé de préférences pour être exportées à destination de

.....
(nom du pays importateur)

.....
Lieu et date, signature du signataire habilité

NOTES

1. Pays qui acceptent cette formule aux fins du Système généralisé de préférences:

Autriche,	**Belgique,**	**Canada,**	**Danemark,**	**Etats-Unis d'Amérique,**	**Finlande,**
France,	**Irlande,**	**Italie,**	**Japon,**	**Luxembourg,**	**Norvège.**
Pays-Bas,	**R.F. d'Allemagne,**	**Royaume-Uni,**	**Suède,**	**Suisse,**	

Le détail des règlements concernant l'admission au bénéfice du Système généralisé de préférences dans ces pays peut être obtenu auprès de leurs administrations des douanes. Les éléments principaux de ces règlements sont résumés dans les paragraphes qui suivent.

2. Conditions. **Les principales conditions d'admission au bénéfice des préférences sont que la marchandise expédiée vers l'un quelconque des pays susmentionnés:**

i) **doit correspondre à la définition établie des marchandises pouvant bénéficier du régime de préférences dans le pays de destination, et**

ii) **doit satisfaire aux conditions d'expédition spécifiées par le pays de destination. En général, la marchandise doit être expédiée directement du pays d'exportation au pays de destination, mais, dans la plupart des cas, le passage par un ou plusieurs pays intermédiaires, avec ou sans transbordement, est admis, à condition qu'au moment où elle est exportée, la marchandise soit manifestement destinée au pays de destination déclaré et que tout transit, transbordement ou entreposage temporaire ne résulte que des besoins du transport, et**

iii) **doit répondre aux critères d'origine spécifiés pour cette marchandise par le pays de destination. Des indications sommaires sur les règles d'origine généralement applicables sont données aux paragraphes 3 et 4.**

3. Critères d'origine. **Pour les exportations vers les pays susmentionnés, à l'exception du Canada et des Etats-Unis d'Amérique,**

i) **ou bien la marchandise doit être entièrement produite dans le pays exportateur, c'est-à-dire correspondre à la définition des marchandises considérées comme «entièrement produites» qui figure dans les règlements du pays de destination intéressé,**

ii) **ou bien si elle est fabriquée entièrement ou en partie au moyen de matières ou de composants importés dans le pays exportateur ou d'origine indéterminée, ces matières ou composants doivent y avoir subi une transformation substantielle qui en fasse un produit différent. Il importe de noter que toutes matières et tous composants à propos desquels il est impossible de prouver qu'ils sont originaires dudit pays doivent être considérés comme importés. En général, la transformation doit être telle qu'elle ait pour effet de faire classer la marchandise exportée dans une rubrique de la Nomenclature douanière de Bruxelles différente de celle où seraient classés ces matières ou composants. En outre, des règles d'origine spéciales et des dispositions subsidiaires sont prévues pour diverses catégories de marchandises des listes A et B de certains pays, et ces règles et dispositions devraient être soigneusement étudiées.**

Si la marchandise satisfait aux critères ci-dessus, l'exportateur indiquera, dans la case 8 de la formule, le critère d'origine en vertu duquel il demande, pour cette marchandise, le bénéfice du Système généralisé de préférences, de la manière indiquée dans le tableau ci-après:

Conditions de production ou de fabrication dans le premier pays indiqué dans la case 12 de la formule.	Indiquer ce critère dans la case 8.
a) Marchandise, ouvrée, mais non entièrement produite dans le pays exportateur, qui a été produite d'une manière conforme aux dispositions du paragraphe 3 ii), qui relève d'une position de la NDB spécifiée dans la colonne 1 de la Liste A et qui satisfait aux conditions des colonnes 3 et 4 de cette liste applicables à cette marchandise.	«A», suivi de la position de la marchandise dans la NDB Exemple: «A» 47.07
b) Marchandise, ouvrée mais non entièrement produite dans le pays d'exportation, qui correspond à une rubrique de la colonne 1 de la Liste B et qui est conforme aux dispositions concernant cette rubrique.	«B», suivi de la position de la marchandise dans la NDB Exemple: «B» 73.15
c) Marchandise, ouvrée mais non entièrement produite dans le pays exportateur, qui a été produite d'une manière conforme aux dispositions du paragraphe 3 ii), qui n'est pas expressément mentionnée dans la Liste A ou la Liste B et n'est pas incompatible avec une disposition générale de la Liste A.	«X», suivi de la position de la marchandise dans la NDB Exemple: «X» 98.02
d) Marchandise entièrement produite dans le pays exportateur (voir le paragraphe 3 i) ci-dessus).	«P»

Note. La «Liste A» et la «Liste B» sont les listes des opérations de transformation requises par les pays d'importation intéressés.

4. Critères d'origine pour les exportations à destination du Canada et des Etats-Unis d'Amérique. Pour les exportations vers ces deux pays:

i) **ou bien la marchandise doit être entièrement produite dans le pays exportateur, c'est-à-dire correspondre à la définition des marchandises considérées comme «entièrement produites» qui figure dans les règlements du pays de destination intéressé,**

ii) **ou bien si la marchandise est fabriquée entièrement ou en partie au moyen de matières ou de composants importés dans le pays exportateur ou d'origine indéterminée, ces matières ou composants doivent y avoir subi une transformation substantielle qui en fasse un produit différent. Il importe de noter que toutes matières et tous composants à propos desquels il est impossible de prouver qu'ils sont originaires dudit pays doivent être considérés comme importés. Dans le cas du Canada, leur valeur ne doit pas dépasser . . .% du prix départ usine de l'article exporté. Dans le cas des Etats-Unis, leur valeur ne doit pas dépasser 50 % de la valeur en douane de la marchandise exportée, mais, comme il est indiqué dans le tableau ci-dessous, l'exportateur doit seulement déclarer la valeur de ces matières et composants en pourcentage du prix départ usine de l'article exporté.**

Si la marchandise satisfait aux critères ci-dessus, l'exportateur indiquera, dans la case 8 de la formule, le critère d'origine en vertu duquel il demande, pour cette marchandise, le bénéfice du Système généralisé de préférences, de la manière indiquée dans le tableau ci-après:

Conditions de production ou de fabrication dans le premier pays indiqué dans la case 12 de la formule.	Indiquer ce critère dans la case 8.
e) **Marchandise visée par la règle relative à la valeur ajoutée dont il est question au paragraphe 4 ii) ci-dessus.**	«Y», suivi de la valeur des matières et composants importés ou d'origine indéterminée, exprimée en pourcentage du prix **départ usine** de la marchandise Exemple: «Y» 35 %
f) **Marchandise entièrement produite dans le pays exportateur (voir le paragraphe 4 i) ci-dessus).**	«P»

5. Chaque article doit remplir les conditions prescrites. **Il est à noter que chacun des articles d'une même expédition doit répondre aux conditions prescrites. Cela s'applique, en particulier, lorsque sont expédiés des articles analogues de dimensions différentes ou des pièces détachées.**

6. Dresscription des marchandises. **La description des marchandises doit être assez détaillée pour que le fonctionnaire des douanes qui aura à les examiner puisse les identifier.**

1. Expéditeur (nom, adresse, pays de l'exportateur)	Référence N°
	SYSTEME GENERALISE DE PREFERENCES **CERTIFICAT D'ORIGINE** **(Déclaration et certificat)** **FORMULE A**
2. Destinataire (nom, adresse, pays)	Délivré en ..... (pays) Voir Notes au verso
3. Moyen de transport et itinéraire (si connus)	4. Pour usage officiel

5. N° d'ordre	6. Marques et numéros des colis	7. Nombre et type de colis; description des marchandises	8. Critère d'origine (voir Notes au verso)	9. Poids brut ou quantité	10. N° et date de la facture

11. Certificat

Il est certifié, sur la base du contrôle effectué, que la déclaration de l'exportateur est exacte.

.....

Lieu et date, signature et timbre de l'autorité délivrant le certificat

12. Déclaration de l'exportateur

Le soussigné déclare que les mentions et indications ci-dessus sont exactes, que toutes ces marchandises ont été produites en .....
(nom du pays)

et qu'elles remplissent les conditions d'origine requises par le Système généralisé de préférences pour être exportées à destination de

.....
(nom du pays importateur)

.....

Lieu et date, signature du signataire habilité

NOTES

1. Pays qui acceptent cette formule aux fins du Système généralisé de préférences:

Autriche,	**Belgique,**	**Canada,**	**Danemark,**	**Etats-Unis d'Amérique,**	**Finlande,**
France,	**Irlande,**	**Italie,**	**Japon,**	**Luxembourg,**	**Norvège.**
Pays-Bas,	**R.F. d'Allemagne,**	**Royaume-Uni,**	**Suède,**	**Suisse,**	

Le détail des règlements concernant l'admission au bénéfice du Système généralisé de préférences dans ces pays peut être obtenu auprès de leurs administrations des douanes. Les éléments principaux de ces règlements sont résumés dans les paragraphes qui suivent.

2. Conditions. Les principales conditions d'admission au bénéfice des préférences sont que la marchandise expédiée vers l'un quelconque des pays susmentionnés:

i) doit correspondre à la définition établie des marchandises pouvant bénéficier du régime de préférences dans le pays de destination, et

ii) doit satisfaire aux conditions d'expédition spécifiées par le pays de destination. En général, la marchandise doit être expédiée directement du pays d'exportation au pays de destination, mais, dans la plupart des cas, le passage par un ou plusieurs pays intermédiaires, avec ou sans transbordement, est admis, à condition qu'au moment où elle est exportée, la marchandise soit manifestement destinée au pays de destination déclaré et que tout transit, transbordement ou entreposage temporaire ne résulte que des besoins du transport, et

iii) doit répondre aux critères d'origine spécifiés pour cette marchandise par le pays de destination. Des indications sommaires sur les règles d'origine généralement applicables sont données aux paragraphes 3 et 4.

3. Critères d'origine. Pour les exportations vers les pays susmentionnés, **à l'exception du Canada et des Etats-Unis d'Amérique,**

i) ou bien la marchandise doit être entièrement produite dans le pays exportateur, c'est-à-dire correspondre à la définition des marchandises considérées comme «entièrement produites» qui figure dans les règlements du pays de destination intéressé,

ii) ou bien si elle est fabriquée entièrement ou en partie au moyen de matières ou de composants importés dans le pays exportateur ou d'origine indéterminée, ces matières ou composants doivent y avoir subi une transformation substantielle qui en fasse un produit différent. **Il importe de noter** que toutes matières et tous composants à propos desquels il est impossible de prouver qu'ils sont originaires dudit pays doivent être considérés comme importés. En général, la transformation doit être telle qu'elle ait pour effet de faire classer la marchandise exportée dans une rubrique de la Nomenclature douanière de Bruxelles différente de celle où seraient classés ces matières ou composants. En outre, des règles d'origine spéciales et des dispositions subsidiaires sont prévues pour diverses catégories de marchandises des listes A et B de certains pays, et ces règles et dispositions devraient être soigneusement étudiées.

Si la marchandise satisfait aux critères ci-dessus, l'exportateur indiquera, dans la case 8 de la formule, le critère d'origine en vertu duquel il demande, pour cette marchandise, le bénéfice du Système généralisé de préférences, de la manière indiquée dans le tableau ci-après:

Conditions de production ou de fabrication dans le premier pays indiqué dans la case 12 de la formule	Indiquer ce critère dans la case 8.
a) Marchandise, ouvrée, mais non entièrement produite dans le pays exportateur, qui a été produite d'une manière conforme aux dispositions du paragraphe 3 ii), qui relève d'une position de la NDB spécifiée dans la colonne 1 de la Liste A et qui satisfait aux conditions des colonnes 3 et 4 de cette liste applicables à cette marchandise.	«A», suivi de la position de la marchandise dans la NDB Exemple: «A» 47.07
b) Marchandise, ouvrée mais non entièrement produite dans le pays d'exportation, qui correspond à une rubrique de la colonne 1 de la Liste B et qui est conforme aux dispositions concernant cette rubrique.	«B», suivi de la position de la marchandise dans la NDB Exemple: «B» 73.15
c) Marchandise, ouvrée mais non entièrement produite dans le pays exportateur, qui a été produite d'une manière conforme aux dispositions du paragraphe 3 ii), qui n'est pas expressément mentionnée dans la Liste A ou la Liste B et n'est pas incompatible avec une disposition générale de la Liste A.	«X», suivi de la position de la marchandise dans la NDB Exemple: «X» 98.02
d) Marchandise entièrement produite dans le pays exportateur (voir le paragraphe 3 i) ci-dessus).	«P»

Note. La «Liste A» et la «Liste B» sont les listes des opérations de transformation requises par les pays d'importation intéressés.

4. Critères d'origine pour les exportations à destination du Canada et des Etats-Unis d'Amérique. Pour les exportations vers ces deux pays:

i) ou bien la marchandise doit être entièrement produite dans le pays exportateur, c'est-à-dire correspondre à la définition des marchandises considérées comme «entièrement produites» qui figure dans les règlements du pays de destination intéressé,

ii) ou bien si la marchandise est fabriquée entièrement ou en partie au moyen de matières ou de composants importés dans le pays exportateur ou d'origine indéterminée, ces matières ou composants doivent y avoir subi une transformation substantielle qui en fasse un produit différent. **Il importe de noter** que toutes matières et tous composants à propos desquels il est impossible de prouver qu'ils sont originaires dudit pays doivent être considérés comme importés. Dans le cas du Canada, leur valeur ne doit pas dépasser . . .% du prix départ usine de l'article exporté. Dans le cas des Etats-Unis, leur valeur ne doit pas dépasser 50% de la valeur en douane de la marchandise exportée, mais, comme il est indiqué dans le tableau ci-dessous, l'exportateur doit seulement déclarer la valeur de ces matières et composants en pourcentage du prix **départ usine** de l'article exporté.

Si la marchandise satisfait aux critères ci-dessus, l'exportateur indiquera, dans la case 8 de la formule, le critère d'origine en vertu duquel il demande, pour cette marchandise, le bénéfice du Système généralisé de préférences, de la manière indiquée dans le tableau ci-après:

Conditions de production ou de fabrication dans le premier pays indiqué dans la case 12 de la formule.	Indiquer ce critère dans la case 8.
e) Marchandise visée par la règle relative à la valeur ajoutée dont il est question au paragraphe 4 ii) ci-dessus.	«Y», suivi de la valeur des matières et composants importés ou d'origine indéterminée, exprimée en pourcentage du prix **départ usine** de la marchandise Exemple: «Y» 35%
f) Marchandise entièrement produite dans le pays exportateur (voir le paragraphe 4 i) ci-dessus).	«P»

5. Chaque article doit remplir les conditions prescrites. Il est à noter que chacun des articles d'une même expédition doit répondre aux conditions prescrites. Cela s'applique, en particulier, lorsque sont expédiés des articles analogues de dimensions différentes ou des pièces détachées.

6. Description des marchandises. La description des marchandises doit être assez détaillée pour que le fonctionnaire des douanes qui aura à les examiner puisse les identifier.